

DARLENE GREEN
Comptroller



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

Internal Audit Section



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August 14, 2006

Deborah Dee, Commissioner
Office on the Disabled/ABLE
1200 Market Street, Room #30
St. Louis, MO 63103

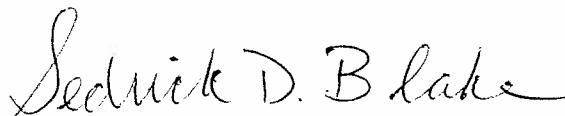
RE: Fiscal Monitoring Report of Office on the Disabled/ABLE (Project #2006-CDA38)

Dear Ms. Dee:

Enclosed is a report of our fiscal monitoring review of Office on the Disabled/ABLE (Contracts 04-50-10 & 05-50-10) for the period January 1, 2004 through December 31, 2005. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Office on the Disabled/ABLE. Our fieldwork was substantially completed on July 24, 2006.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and through an agreement with the Community Development Administration (CDA) to provide fiscal monitoring to all grant sub recipients. If you have any questions, please contact Dwayne Crandall at (314) 613-7257.

Sincerely,


Sedrick D. Blake, CPA
Internal Audit Executive

Enclosure

cc: Honorable Darlene Green, Comptroller
John Rataj, Acting Executive Director, Community Development Administration
Lorna Alexander, Fiscal Coordinator, Community Development Administration
Ronald Smith, City Operations Manager, Office of the Mayor



CITY OF ST. LOUIS

***COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)***

***OFFICE ON THE DISABLED/ABLE
CONTRACTS #04-50-10 AND #05-50-10***

FISCAL MONITORING REVIEW

JANUARY 1, 2004 THROUGH DECEMBER 31, 2005

PROJECT #2006-CDA38

DATE ISSUED: AUGUST 14, 2006

***Prepared by:
The Internal Audit Section***



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
OFFICE ON THE DISABLED/ABLE
CONTRACTS: #04-50-10 & #05-50-10
FISCAL MONITORING REVIEW
JANUARY 1, 2004 THROUGH DECEMBER 31, 2005

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**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
OFFICE ON THE DISABLED/ABLE
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INTRODUCTION

Background

Contract Name: Office on the Disabled/ABLE

Contract Numbers: 04-50-10
05-50-10

Contract Periods: January 1, 2004 through December 31, 2004
January 1, 2005 through December 31, 2005

Contract Amounts: \$50,000 (04-50-10)
\$50,000 (05-50-10)

Contracts 04-50-10 & 05-50-10 (Documents 47544 & 49859) provided Community Development Block Grant (CDBG) funds to Office on the Disabled/ABLE to reimburse small businesses for the cost of installing accessible entrance ramps and unisex toilets, etc.

Purpose

The purpose of our review was to determine Office on the Disabled/ABLE's compliance with federal, state and local CDBG requirements for the periods January 1, 2004 through December 31, 2005 and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Office on the Disabled/ABLE's internal controls relating to the grant administered by the Community Development Administration (CDA), tested evidence supporting the reports the Agency submitted to CDA and performed other procedures considered necessary. Our fieldwork was substantially complete on July 24, 2006.

CITY OF ST. LOUIS
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CONCLUSION AND SUMMARY OF CURRENT OBSERVATIONS

Conclusion

We found no evidence to suggest Office on the Disabled/ABLE did not fully comply with federal, state and local CDBG requirements.

Status of Prior Observations

Office on the Disabled/ABLE most recent Fiscal Monitoring Report dated November 6, 2002 identified no observations.

A-133 Status

Office on the Disabled/ABLE is a part of the City of St. Louis' government; therefore, the Agency is included the City's A-133 audit.

Summary of Current Observations

We noted no observations during our review.